

**GOVERNMENT OF RAJASTHAN  
FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION**

**JAIPUR, dated: October 13, 2017**

In exercise of the powers conferred by sub-section (1) of section 11 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, being satisfied that it is necessary in the public interest, on the recommendations of the Council, hereby makes the following amendments in this department's notification number F.12(56)FD/Tax/2017-Pt-I-41 dated the 29th June, 2017, namely:-

**AMENDMENTS**

In the said notification,-

1. in the Schedule,-

- (i) after the existing serial number 122 and entries thereto and before the existing serial number 123 and entries thereto, the following new serial number 122A and entries thereto shall be inserted, namely:-

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122A.	4907	Duty Credit Scrips
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- (ii) after the existing serial number 149 and entries thereto, the following new serial number 150 and entries thereto shall be added, namely: -

"

150.	-	Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants
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2. in the Explanation, after the existing clause (iv), the following new clause (v), shall be added, namely:-

“(v) The phrase “Government Entity” shall mean an authority or a board or any other body including a society, trust, corporation, which is,-

- (a) set up by an Act of Parliament or State Legislature; or  
(b) established by any Government,

with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union territory or a local authority.”.

3. in ANNEXURE 1, after the existing clause (b), the following proviso shall be added, namely: -

“Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the



jurisdictional Joint Commissioner of State tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.”

[F.No. 12(56)FD/Tax/2017-111]


By Order of the Governor

  
(Shankar Lal Kumawat)

**Joint Secretary to the Government**

Copy forwarded to the following for information and necessary action:-

1. Superintendent, Government Central Press, Jaipur along with a soft copy in CD for publication of this notification in part 4(c) of today's extra ordinary Gazette. It is requested that 10 copies of this notification may be sent to this Department and 10 copies along with bill may be sent to the Commissioner, Commercial Taxes Department, Rajasthan, Jaipur. Please ensure that soft copy in CD is same as hard copy provided to you for publication.
2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. Secretary to the Government of India-cum-ex-officio Secretary to the GST Council, GST Council Secretariat, New Delhi.
4. Commissioner, State Tax, Rajasthan, Jaipur.
5. Accountant General, Rajasthan, Jaipur.
6. PS to Additional Chief Secretary, Finance.
7. PS to Principal Secretary, Law.
8. PS to Secretary, Finance (Revenue).
9. Director, Public Relations, Jaipur.
10. Additional Director, Finance (Computer Cell) Department for uploading this notification on website.
11. Guard File.

  
**Joint Secretary to the Government**